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law. *Southern Ry. Co. v. Norton*, 112 Miss. 302. An order of a state railroad commission requiring truckage connection between competing railroads for interchange of business is not due process of law, if the order is arbitrary or unreasonable and not justified by public necessity. *State of Washington v. Fairchild*, 224 U. S. 510.

CONSTITUTIONAL LAW—TAXATION OF FOREIGN CORPORATIONS—PRIVILEGE OF DOING DOMESTIC BUSINESS.—Under a statute requiring every foreign corporation doing business within the state to pay an annual excise tax of one one-hundredth of one per cent of the par value of its authorized capital stock, plaintiff had paid \$5,500. In an action to recover the money so paid, *held*, the statute under which the tax was levied was unconstitutional, as burdening interstate commerce, and laid upon property of the corporation beyond the state, hence plaintiff should recover. *International Paper Co. v. Massachusetts*, U. S. Sup. Ct. Adv. Ops., March 4, 1918.

In this decision the Supreme Court reverses the supreme court of Massachusetts, 228 Mass. 101, 117 N. E. 246. The decision in the latter court is noted in 16 MICH. L. REV. 127. *Looney v. Crane Co.*, 245 U. S. 178, 38 Sup. Ct. 85, decided Dec. 10, 1917, was followed. The *Looney Case* was noted in 16 MICH. L. REV. 264. The controlling fact in the principal case was the lack of any maximum limit. In *Kansas City, etc. Ry. v. Kansas*, 240 U. S. 227, 233, Mr. Justice Hughes had said: "We have recently had occasion (*Baltic Mining Co. v. Massachusetts*, *supra*), to emphasize the necessary caution that every case involving the validity of a tax must be decided upon its own facts; and if the tax purports to be laid upon a subject within the taxing power of the State, it is not to be condemned by the application of any artificial rule but only where the conclusion is required that its necessary operation and effect is to make it a prohibited exaction." Without any consideration, however, as to whether the amount of the tax was such as to constitute a burden upon plaintiff's interstate business the court in the principal case held the statute unconstitutional, on the ground that there was no maximum fixed. Those who have been inclined to a feeling of dizziness in following the rulings of the Supreme Court on this subject can gain some comfort from Mr. Justice Vandevanter's opinion when he says: "In disposing of these questions there has been at times some diversity of opinion among the members of the court and some of the decisions have not been in full accord with others."

CONSTITUTIONAL LAW—TRADING STAMP STATUTES.—The complainant companies sought to restrain the defendants from enforcing the provisions of the statute prohibiting the exercise of the trading stamp and coupon business in that state, on the ground that the statute was unconstitutional. *Held*, constitutional. *Sperry & Hutchinson Co. v. Wiegler*, (Wis. 1918), 166 N. W. 54.

The case settles the law of Wisconsin in accord with the present trend of the authorities. The authorities are collected in 16 MICH. L. REV. 263.